



75.10 Coding Structures

75.10.10

June 1, 2004

About the uniform chart of accounts

	Mandatory Codes	Agency Designated Codes
Types	<ul style="list-style-type: none"> • Agency • General Ledger • Account • Expenditure Authority • Object • Sub-object • Revenue Source 	<ul style="list-style-type: none"> • Program • Sub-program • Sub-subobject • Sub-source
Purpose	<ul style="list-style-type: none"> • Provide conformity and a uniform means for comparing and analyzing assets, liabilities, fund equity, revenues, and expenses between agencies. • Provide for a common and uniform understanding of the mandatory codes, their concept, and structure. • Enable preparation of the state's combined annual financial statements and schedules. 	<ul style="list-style-type: none"> • Provide agencies the means for internal comparison and analysis of activity at a detail level. • Allow agencies to develop an internal, common coding system to report on agency activity.
Discretion in Use	Use of any mandatory codes other than those authorized in this chapter must be approved in writing by the Director or an authorized designee of the Office of Financial Management (OFM).	Use of agency designated codes are at the option of the agency, except that program codes must be established through the budget process and any legal restraints set by the state of Washington. The Department of Social and Health Services and the Department of Corrections require approval by OFM for sub-program and budget unit codes.

Uniform Chart of Accounts

75.10.20

June 1, 2004

Descriptions of the code types

- 75.10.20.a **Agency Codes** - Used for the identification of state agencies. Refer to Section 75.20 for the statewide agency codes and authorized abbreviations.
- 75.10.20.b **Fund/Account Codes** - Used to identify the accounting entity against which the transaction is to be charged. Refer to Section 75.30 for the authorized statewide account codes.
- 75.10.20.c **General Ledger Account Codes** - Used to classify in summary form all transactions of an accounting entity. For internal purposes agencies may further refine the general ledger account codes; however, such refinements are to be converted back to the authorized statewide general ledger account codes before submission to OFM. Refer to Section 75.40 for the authorized statewide general ledger account codes.
- 75.10.20.d **Expenditure Authority Codes** - Used to identify each legislative or executive authorization. Expenditure authority codes are assigned specifically for an agency each biennium by OFM. Expenditure authority codes are three (3) digits, refer to Section 75.50 for the authorized expenditure authority type codes, expenditure character codes, and operating and capital expenditure authority code ranges.
- 75.10.20.e **Program Codes** - Generally agency designated codes used to identify the major activities or functions within a single agency; however, there are a limited number of mandatory statewide codes used to identify special functions. Refer to Section 75.60 for the authorized statewide program codes.
- 75.10.20.f **Object/Sub-Object Codes** - Used to classify expenditures. Refer to Section 75.70 for the authorized statewide object/sub-object codes.
- 75.10.20.g **Revenue Source Codes** - Used to identify the original category from which revenue is derived. Refer to Section 75.80 for the authorized statewide revenue source codes.
- 75.10.20.h **Sub-program Codes** - Used to identify activity within a program.
- 75.10.20.i **Sub-subobject Codes** - Used to identify a particular expenditure item within a sub-object.
- 75.10.20.j **Sub-source Codes** - Used to identify a particular revenue item within a major source.